

INTERIM IRM PROCEDURAL UPDATE

DATE: 03/19/2010

NUMBER: WI-21-0310-0441

SUBJECT: Updates to IRM 21.3.8 Involving the Form 5500 Series Returns and the TDI Process

AFFECTED IRM(s)/SUBSECTION(s): 21.3.8

CHANGE(s):

IRM 21.3.8.3.4.1.5 - Added Form 5500-SF to the title of the subsection and to (1); added a new (3) about forms filed via EFAST2 being available for public disclosure on that Web site.

IRM 21.3.8.10.1.4 - Added a new paragraph (6) with procedures to follow when the caller states that no extension request was filed and renumbered the subsequent paragraphs; added a reference to Form 5500-SF to the renumbered paragraph (7); added a reference to the Form 5500 series returns and added CP 216G to the renumbered (8); added references to Form 5500-SF and to the Form 5500 series returns to the renumbered (9); clarified in the Note in the renumbered (11) that the paper copy of the Form 4868 may be attached only to the Form 5500-EZ and that the Form 4868 acknowledgement should be retained for filers of Form 5500 or Form 5500-SF.

IRM 21.3.8.10.2.10 - Revised the entire subsection based on the current TDI and EFAST2 processes.

IRM 21.3.8.13.2 - Split existing paragraph (2) into two paragraphs, creating a new paragraph (3) and renumbering the subsequent paragraphs; added new paragraphs (10) and (11) about replacing Schedule SSA (Form 5500) with Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, and about filing delinquent Schedules SSA and renumbered the subsequent paragraphs; added an Exception to the renumbered (14) about what parts of Form 5500 and Form 5500-SF not to refer to the EFAST2 Help Line; added a new paragraph (15) about extensions and cross-referencing

IRM 21.3.8.10.1.4, Extensions - EP and renumbered the subsequent paragraph.

IRM 21.3.8.13.3.2 - Revised the entire subsection based on the new process of submitting the Schedule SSA/Form 8955-SSA separate from the Form 5500 series return.